



**THE ATTORNEY GENERAL  
OF TEXAS**

GERALD C. MANN  
~~JOHN BEN SHERRILL~~  
ATTORNEY GENERAL

**AUSTIN 11, TEXAS**

Hon. Paul T. Holt  
County Attorney  
Travis County  
Austin, Texas

Dear Sir:

Opinion No. O-2451  
Re: Whether the tax assessor-col-  
lector may, under the facts as  
stated, transfer the voting  
privilege.

We are pleased to reply to your letter of recent date,  
in which you request the opinion of this department, touching the  
following question:

How can the tax assessor-collector transfer the  
voting privilege of a person over sixty years of age,  
who did not reside in a city of 10,000 inhabitants,  
or more, on February 1st, 1940, and was not required  
to secure a Certificate of Exemption, upon such per-  
son removing to a new residence within a city of more  
than 10,000 inhabitants after February 1st, 1940?

Article 2960, Revised Civil Statutes, provides that a  
person over sixty years of age shall be entitled to vote without  
being required to pay a poll tax.

Article 2968, Revised Civil Statutes, requires every per-  
son thus exempted from the payment of a poll tax, who resides in  
a city of 10,000 inhabitants, or more, to secure a Certificate of  
Exemption before the first day of February of the year when such  
voter shall have become entitled to such exemption.

Article 2968a, Vernon's Annotated Civil Statutes, in its  
requirement of a Certificate of Exemption of persons who do not  
reside in a city of 10,000, or more, does not by its provisions  
apply to a person who is exempt from the payment of a poll tax by  
reason of over age.

There is no statutory requirement that a Certificate of  
Exemption, or any form of certificate, shall be secured by a per-  
son over age, who does not reside in a city of 10,000 inhabitants  
or more, as a prerequisite to his right to vote.

Hon. Paul T. Holt, page 2 (0-2451)

Articles 2966 and 2967, Revised Civil Statutes, contain regulations relating to the citizen who removes to another ward, precinct or county, but apply only to the citizen who has received a poll tax receipt or a Certificate of Exemption.

There is, therefore, no statutory regulation of the situation described in your letter; namely, where a citizen who does not reside in a city of 10,000 inhabitants, or more, and who is not required to secure a Certificate of Exemption, removes, after February 1st, to a city of more than 10,000 inhabitants. Absent which, there is no authority for a tax assessor-collector to make any transfer on his records touching the voting place of such person.

Accordingly, you are respectfully advised that, inasmuch as there is no statutory provision or regulation whereby the tax assessor-collector may make any transfer on his records in the situation described, there is no way he may do so.

We are, of course, expressing no opinion as to the right of the described individual to vote, or as to the manner in which, or the place at which, he may be allowed to vote.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By /s/ Zollie C. Steakley  
Zollie C. Steakley  
Assistant

ZCS:ob:lm

APPROVED JUN 27, 1940

/s/ Gerald C. Mann

ATTORNEY GENERAL OF TEXAS

APPROVED  
OPINION  
COMMITTEE

BY /s/ BWB  
CHAIRMAN